SCANNED

DATE: 5-3-04___

UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

BY: CMG

AT&T CORP., a New York corporation, Plaintiff,

٧.

IBASIS, INC., a Delaware corporation, and CHINA UNICOM CORPORATION, LTD.,

Defendants.

NO.

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CORPORATE DISCLOSURE STATEMENT

Pursuant to Local Rule 7.3 of the United States District Court for the District of Massachusetts, Plaintiff, AT&T Corp., a New York corporation, discloses that it has no parent corporation and that no publicly held company owns 10% or more of its stock.

AT&T CORP.,

By its attorney,

John P. Dennis, BBO #120592

LYNCH, BREWER, HOFFMAN & FINK, LLP

101 Federal Street, 22nd Floor Boston, MA 02110-1800

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Dated: April 30, 2004

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